

EXHIBIT 14

Gary Leeman, C.P.A., A.B.V., C.M.C.

Gary Leeman, C.P.A., P.C. ~ 39300 W. Twelve Mile Rd. Suite 100 ~ Farmington Hills, MI 48331
Phone (248) 489-2700 ~ Fax (248) 489-2747

President: Gary Leeman, C.P.A., P.C.

Formerly President: Leeman, Hollander, Ellison & Associates, P.C.

- A. With Leeman, Hollander, Ellison & Associates, P.C. September, 1992 – February, 1995
- B. Director: Litigation Support Services
- C. Director: Business Valuation Services
- D. Director and Shareholder

Formerly Principal: Burnstein, Morris & Brown, P.C.

- A. With Burnstein, Morris & Brown, P.C. July, 1990 – June, 1992
- B. Director: Litigation Support Services
- C. Principal in Charge: Business Valuation Services
- D. Management Services Principal

Formerly Partner: BDO Seidman

- A. With Linden, Klain, Israel & Ross 18 years
(Merged with BDO Seidman August 1, 1987) Total years of service – 21
- B. Management Services Partner
- C. National Director: Litigation Support Services
- D. Detroit North Office Coordinator: Business Valuation Services

Graduate of Wayne State University:

- A. B.S.
- B. M.B.A

Member of:

- A. A.I.C.P.A.
- B. M.A.C.P.A.
- C. Institute of Management Consultants
- D. Accountant's Guild
- E. The Financial Planning Association
- F. Institute of Business Appraisers
- G. National Association of Certified Valuation Analysts
- H. Association of Certified Fraud Examiners
- I. Institute of Litigation Services Advisors

Currently:

- A. Member, M.A.C.P.A. Professional Ethics and Unauthorized Practice Task Force (32 years)
- B. Member, M.A.C.P.A. Management Consulting Services Task Force
- C. Member, M.A.C.P.A. Litigation – Business Valuation Task Force
- D. Member, Michigan Accountancy Foundation Board of Trustees
- E. Member, M.A.C.P.A. Member Advisory Forum
- F. Member, Advocate's Edge Editorial Board

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Previously:

- A. Member, M.A.C.P.A. Board of Directors (1987-1993)
- B. Chairman, M.A.C.P.A. Professional Ethics and Unauthorized Practice Committee
- C. Chairman, M.A.C.P.A. Management Consulting Services Committee
- D. Chairman, M.A.C.P.A. Litigation Support Services Committee (Founding Chairman)
- E. Member, A.I.C.P.A., Professional Ethics Executive Committee Litigation Services Task Force
- F. Member, A.I.C.P.A. Independence and Behavioral Standards Sub-Committee (1995-1997)
- G. Member, Michigan Bar Association Family Law Section-Ad Hoc Committee on Business Valuations
- H. Member, Wayne State University, School of Business Administration, Department of Accounting Advisory Council
- I. Member, A.I.C.P.A. Management Advisory Services Practice Standards and Administrative Sub-Committee
- J. Member, M.A.C.P.A. Executive Committee
- K. Member, M.A.C.P.A. Committee on Committees
- L. Member, M.A.C.P.A. Publications Committee
- M. Member, M.A.C.P.A. Management Information Show Committee
- N. Member, A.I.C.P.A. Professional Ethics Area Planning Sub-Committee, Area III
- O. Member, M.A.C.P.A. Michigan State Board of Accountancy Liaison Committee
- P. Member, M.A.C.P.A. Professional Competence Steering Committee
- Q. Group Director of the following M.A.C.P.A. Committees:
 - 1. Employee Benefits
 - 2. Health Care
 - 3. Litigation Support
 - 4. Management Consulting Services
 - 5. Professional Careers
 - 6. Professional Ethics and Unauthorized Practice
 - 7. Public Service and Information
- R. Member, International Association for Financial Planning – South East Michigan Board of Directors

Seminars Conducted for:

- A. M.A.C.P.A.
- B. State Bar of Michigan
- C. Institute for Certified Divorce Planners
- D. New Mexico Society of Certified Public Accountants
- E. Walsh College
- F. Accounting Aid Society
- G. Accountants' Guild
- H. B'nai Brith Accountants' Unit
- I. Institute of Internal Auditors
- J. Various CPA and Law Firms
- K. Purchasing Management Association
- L. Michigan Bell Telephone Company
- M. Civic and Religious Organizations

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Publications:

- A. Articles Published In:
 - 1. M.A.C.P.A. Leaders' Edge
 - 2. M.A.C.P.A. Magazine
 - 3. M.A.C.P.A. Newslite
 - 4. Detroit Magazine
 - 5. Michigan Lawyers Weekly
 - 6. Laches
- B. Contributing Author for:
 - 1. M.A.S. Technical Practice Aids
 - 2. Second Attestation Standard
 - 3. Professional Ethics Interpretations
- C. Continuing Education Courses
 - 1. Professional Ethics
 - 2. Litigation Support Services
 - 3. Business Valuations
 - 4. Accounting and Review Services
 - 5. Consulting Services

Conferences Attended including (but not limited to) (Each Conference a minimum of two days):

- A. A.I.C.P.A. Litigation Support Services Conference (1989 through 2000, 2002, 2003, 2005, 2006)
 - B. A.I.C.P.A. Divorce Conference (1988 – 1993, 1995 – 1996, 2002, 2004, 2006)
 - C. I.B.A. (Institute of Business Appraisers) Annual Conference (1989 – 1999, 2001, 2003-2006)
 - D. A.I.C.P.A. Business Valuation Conference (1996, 1998-2006)
-

Litigation Support Services Performed, Supervised or Reviewed Litigation Support matters involving (but not limited to):

- 1. Antitrust
- 2. Breach of Contract
- 3. Sudden Loss (Flood, etc.)
- 4. Personal Injury (including Structured Settlements)
- 5. Wrongful Discharge
- 6. Wrongful Death
- 7. Malpractice
- 8. Shareholder Disputes
- 9. Divorce
 - a. Business Valuations
 - b. Pension Rights
 - c. Profit Sharing Rights
 - d. Analysis of Marital Estates
 - e. Analysis of Cash Flow
 - f. Analysis of Hidden Assets

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A. Nature of Litigation Support Services Performed:

1. Development of Case Strategy
2. Identification of Weak Areas (if any) in Financial Statistics
3. Identification of Opposing Counsel's Financial Statistics
4. Assistance in the Preparation of Interrogatories
5. Assistance in the Request for Production of Documents and Information
6. Assistance in the Preparation of Answers to Interrogatories
7. Analysis of Responses to Interrogatories
8. Review of Documentation
9. Analyses of Information
10. Assistance to Counsel for and at Depositions
11. Testifying at Depositions
12. Review of Deposition Transcripts
13. Attendance at Mediation Hearings
14. Attendance at Arbitrations
15. Testifying at Arbitrations
16. Written Reports
17. Assistance to Counsel for and at Trial
18. Testifying at Trial
19. Analysis of Settlements or Rulings
20. Assistance to Facilitators, Mediators and Arbitrators
21. Mediation
22. Arbitration
23. Agreed Upon Expert
24. Court Appointed Expert
25. Receiver
26. Special Master
27. Escrow Agent

Recipient

- A. M.A.C.P.A. Distinguished Service Award
- B. M.A.C.P.A. Outstanding Task Force Award (2001)
- C. M.A.C.P.A. Chair's Service Award (2003)

EXPERT WITNESS TESTIMONY

MOST RECENT FOUR YEARS

2003-2006

GARY LEEMAN

Certified Public Accountant

Accredited in Business Valuation

Certified Management Consultant

- 2006 State of Michigan, Arbitration, J. Michael Zigovits, Claimant v. Flo-Co Supply, Inc., Respondent
- 2006 Macomb County Circuit Court, Options Counseling Services, Inc., a Michigan corporation, Marie Channer and Laurence Steinhart, Plaintiffs v. Estate of Eric J. Tucker, Jetco Investments, L.L.C., a Michigan limited liability company, Ronn S. Nadis and Taubman, Nadis and Neuman, P.C., a Michigan professional corporation, Defendants and Estate of Eric J. Tucker, Jetco Investments, L.L.C., a Michigan limited liability company, Defendants and Counter-Plaintiffs, v. Options Counseling Services, Inc., a Michigan Corporation, Marie Channer and Laurence Steinhart, Plaintiff and Counter-Defendants, and Estate of Eric J. Tucker, Jetco Investments, L.L.C. a Michigan limited liability company, Plaintiffs, v. Steven Channer, Defendant
- 2006 Oakland County Circuit Court, Sanford Margolis, Plaintiff v. American Insurance Group, Inc., a Michigan corporation, AMLns, Inc., a Michigan corporation, and James E. Kushnereit, an individual, jointly and severally, defendants
- 2006 Wayne County Circuit Court, Constantine C. Panagos and Bill C. Panagos, Plaintiff v. Olga Panagos, Chris C. Panagos, Olga Panagos Stathis, Christine Panagos Gryebet, and Dena Panagos Kostakos, individually and as members of The C. Panagos Partnership, a Michigan Co-Partnership
- 2006 United States District Court, Eastern District of Michigan, Southern Division, Tubby's #14 Ltd., a Michigan corporation, et al, Plaintiffs v. Tubby's Sub Shops, Inc., a Michigan corporation, et al, Defendants
- 2005 Oakland County Circuit Court, Hayat Stein, Plaintiff/Counter-Defendant, v. John F. Schaefer and John F. Schaefer, P.C., Defendants/Counter Plaintiff, and John F. Schaefer, P.L.L.C., Counter-Plaintiff
- 2005 State of Michigan, Arbitration, Louis A. Caggioni, Plaintiff, v. Detroit Entertainment, L.L.C., d/b/a Motorcity Casino, John Doe I, John Doe II, John Doe III, John Doe IV, John Doe V, jointly and severally, Defendant
- 2005 Oakland County Circuit Court, Carl Thrushman, Plaintiff, v. Dennis Evans, D.E. Evans Construction Company, Inc., C&D Homes, Inc., Premier Cabinets and Face Properties, L.L.C., jointly and severally, Defendants and Carl Thrushman and DE Evans Construction Company, Plaintiffs, v. Cindrich Mahalak & Company, and Robert J. Cindrich, Daniel J. Mahalak, Roy J. Griffor, Jr., and David J. Lubera, Defendants Consolidated Case
- 2005 Genesee County Circuit Court, Nu-Tech Plastics Engineering, Inc., Plaintiff, v. General Motors Corporation, Delphi Automotive Systems USA, LLC, d/b/a Delphi Automotive Systems, LLC, Defendants

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MOST RECENT FOUR YEARS
2003-2006

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- 2005 Wayne County Circuit Court, Zane Peleshok, Plaintiff, v. Daniel B. Michael, M.D.; Lisa Guyot, M.D.; Detroit Medical Center, Detroit Receiving Hospital and University Health Center, and University Neurosurgical Associates, P.C., jointly and severally, Defendants
- 2005 Oakland County Circuit Court, T & N Miller Family Limited Partnership, Curtwood Investments, L.L.C., and Tom Miller, v. James Bauters and Follmer Rudzewicz Advisors, Inc., P.C., f/k/a Follmer Rudzewicz & Co., P.C.
- 2004 Oakland County Circuit Court, George Grose Construction Co., Plaintiff v. Thomas Thewes and James E. Mulvoy, Trustees of the Thomas Thewes 1995 Trust U/A 03/29/95, as amended, Beverly Thewes, Robert J. Howey, A.I.A. and R. J. Howey, Inc., Defendants and Thomas Thewes and James E. Mulvoy, Trustees of the Thomas Thewes 1995 Trust U/A 3/29/95, as amended Defendant/Counter Plaintiff v. George Grose Construction Co., Plaintiff/Counter Defendant
- 2004 Wayne County Circuit Court, Donald H. Dawson, Jr. & Mary Beth Dawson, Plaintiffs, v. Cambridge Homes, Inc., Defendant/Counter-Plaintiff v. Donald H. Dawson, Jr. and Mary Beth Dawson, Plaintiffs/Counter-Defendants
- 2004 Oakland County Circuit Court, Hayat Stein, Plaintiff/Counter-Defendant, v. John F. Schaefer and John F. Schaefer, P.C., Defendants/Counter Plaintiff, and John F. Schaefer, P.L.L.C., Counter-Plaintiff
- 2003 and 2004 Genesee Circuit Court, VIP Customs Brokerage Services, Inc., International Vehicle Importers, Inc., Instrumentation Technologies, Inc., Wolverine Auto Purchasing, Inc., Electronic Technology Conversions, Inc., Online Speedometer, Inc. and Johnny Cooper v. Adesa Importation Services, Inc., Adesa Corporation, and Brian J. Warner, jointly and severally
- 2003 Oakland County Circuit Court, T & N Miller Family Limited Partnership, Curtwood Investments, L.L.C., and Tom Miller, v. James Bauters and Follmer Rudzewicz Advisors, Inc., P.C., f/k/a Follmer Rudzewicz & Co., P.C.
- 2003 42nd Judicial Circuit Court, Wendy Lynn Thompson v. Mark Arthur Thompson
- 2003 Oakland County Circuit Court, Spiros Loizos v. Drew Cunningham and Charlotte Ann Young
- 2003 Wayne County Circuit Court, Timothy Masten v. Doyle B. Roberts, individually and Kaleel Brothers, Inc., jointly and severally
- 2003 Wayne County Circuit Court, Smith Homes Tenant Council Management Solutions of America, LLC, and Smith Homes Tenant Council, individually v. Management Solutions of America

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**MOST RECENT FOUR YEARS
2003-2006**

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2003 Oakland County Circuit Court, Adnan Hussein v. Novi Souvlaki and Coney Island, Inc.,
Leo Stassinopoulos, and Peter Stassinopoulos

Publications Pertaining to Seminar Presentations

Gary Leeman

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- Ethical Risks in Accepting Clients, Michigan Association of Certified Public Accountants Management Information Show, June 2007
- Ethical Dilemmas in Providing Litigation Support and Business Valuation Services, Volume II, Michigan Association of Certified Public Accountants Litigation and Business Valuation Conference, June 2007
- Ethical Considerations of a Fraud Investigations, Michigan Association of Certified Public Accountants Anti-Fraud Issues Conference, May 2007
- Everyday Ethics: Case Studies From the Real World, Michigan Association of Certified Public Accountants Small Practitioners Conference, August 2006
- Ethical Dilemmas in Providing Litigation Support and Business Valuation Services, Michigan Association of Certified Public Accountants Litigation and Business Valuation Conference, June 2006
- Ethics Update: A View of the Horizon, Michigan Association of Certified Public Accountants Litigation and Business Valuation Conference, June 2006
- Ethics In the Construction Industry: Ethics: The Foundation in Servicing the Construction Industry, Michigan Association of Certified Public Accountants Construction Industry Conference, November 2005
- Interpretation 101-3: Twenty Questions Plus Two or "Business as Usual", Michigan Association of Certified Public Accountants Small Practitioner's Conference, August 2005.
- Interpretation 101-3: (Performance of Non-Attest Services) or "Can I Do That?", Michigan Association of Certified Public Accountants Litigation and Business Valuation Conference, June 2005
- Ethical Considerations in Litigation Support Services: An Editorial, Michigan Association of Certified Public Accountants Litigation and Business Valuation Conference, June 2005
- Accounting Deficiencies and Malpractice Issues, Michigan Association of Certified Public Accountants Governmental Accounting and Auditing Conference, May 2005.
- Ethics: What Is Has Been, What It Is, What It Will Be, Michigan Association of Certified Public Accountants Governmental Accounting and Auditing Conference, May 2005.
- Subordination of Interest in Divorce Matters, Michigan Association of Certified Public Accountants Divorce Conference, October 2004.
- Interpretation of 101-3 or "Yes I Can, No I Can't, Yes I Can, No I Can't", Michigan Association of Certified Public Accountants Litigation and Business Valuation Conference, June 2004.

Publications Pertaining to Seminar Presentations

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- Ethics and Accounting Malpractice: "The Merger", Michigan Association of Certified Public Accountants Fall Accounting Forum, November 2003.
- Independence or "Mating and Dating", Rehman Robson Seminar, September 2003.
- Ethics and the Litigation Support Process, Michigan Association of Certified Public Accountants Litigation Support Conference, June 2003.
- Ethics in the Construction Industry, Michigan Association of Certified Public Accountants Construction Industry Conference, October 2002.
- White Paper Accounting Reports, Michigan Association of Certified Public Accountants Small Practitioners Conference, August 2002.
- Ethical Considerations of the Small Practitioner, Michigan Association of Certified Public Accountants Small Practitioners Conference, August 2002.
- Ethics in the Consulting Process, Michigan Association of Certified Public Accountants Management Information Show, June 2002.
- Ethics and the Litigation Support Process, Michigan Association of Certified Public Accountants Litigation Support Conference, June 2002.
- Ethics in Compilation and Review Services, Michigan Association of Certified Public Accountants Divorce Conference, November 2001.
- Consolidation of Ethical Guidelines, Michigan Association of Certified Public Accountants Litigation & Business Valuation Conference, June 2001.
- Professional Ethics: The Evolution or Revolution, Michigan Association of Certified Public Accountants Personal Financial Planning Conference, October 2000.
- Accounting Ethics and Independence, Michigan Association of Certified Public Accountants Fall Accounting Conference, October 2000.
- Accounting Ethics and Independence, Michigan Association of Certified Public Accountants Management Information Show, June 2000.
- Financial Analysis – Making the Numbers Work for You or "Making Sense from the Centsless", Family Law Section of the State Bar of Michigan, June 2000.
- Ethics in the Marketplace, Michigan Association of Certified Public Accountants Fall Accounting Conference, September 1999.
- Audit Risk in Receiving Commissions and Contingent Fees, Michigan Association of Certified Public Accountants Accounting for the Tax Practitioner Conference, June 1999.

Publications Pertaining to Seminar Presentations

Gary Leeman

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- Fundamentals of Business Valuation, Michigan Association of Certified Public Accountants Litigation and Business Valuation Conference, May 1999.
- Ethics and Independence in the Accounting Profession, Michigan Association of Certified Public Accountants Current Accounting Issues Conference, May 1999.
- Ethics vs. Commissions and Contingent Fees, Michigan Association of Certified Public Accountants Divorce Conference, June 1998.
- Fraud or Failure to Detect Embezzlement, Michigan Association of Certified Public Accountants Annual Meeting and Leadership Conference, June 1998.
- Emerging Independence Issues, Michigan Association of Certified Public Accountants Current Accounting Issues Conference, May 1998.
- Accounting Ethics and Independence, Michigan Association of Certified Public Accountants Divorce Conference, February 1998.
- Integrating Litigation Support into a Practice, Michigan Association of Certified Public Accountants Litigation Support Services Conference, October 1997.
- Engagement Letters – Their Practical Use, Michigan Association of Certified Public Accountants Small Practitioners Conference, September 1997.
- New Income Streams – Alternative Revenue Sources, Michigan Association of Certified Public Accountants Small Practitioners Conference, September 1997.
- Accounting Ethics and Independence, Michigan Association of Certified Public Accountants Winter Accounting & Auditing Conference, February 1997.
- Emerging Independence Issues, B'nai Brith Accountant's Unit, June, 1996.
- Ethics and Management Services, Michigan Association of Certified Public Accountants Business Advisory Services Conference, May, 1996.
- Basics of Litigation Support, Michigan Association of Certified Public Accountants Litigation Support Services Conference, November 1995.
- Accounting Ethics and Independence, Michigan Association of Certified Public Accountants Current Accounting Issues Conference, June 1995.
- Ethics and the Consultant, Michigan Association of Certified Public Accountants Business Advisory Services Conference, June 1995.
- Accounting Ethics and Independence, Michigan Association of Certified Public Accountants Spring Management Information Show, May 1995.

Publications Pertaining to Seminar Presentations

Gary Leeman

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- Business Ethics – Ethical Questions Related to the Responsibilities of the Internal Auditor, Institute of Internal Auditors, April 1995.